IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15567 of 2004

Between:

M/s.Tickwell Trexim Pvt.Ltd., Guntur, rep. by its Joint Managing Director Mr. Hari Om Maheshwari

..... PETITIONER

AND

1 The Assistant Commissioner, Commercial Tax (Intelligence)

Guntur Division, Guntur.
2 Mr.K.Anantham, Asst.Commissioner, Commercial Tax

(Intelligence),Guntur Division, Guntur.
3 The Commercial Tax officer, Lalapet, Guntur Dist.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus; i) declaring the action of the respondent in issuing the impugned notices dated 20-8-2004 and 24-8-2004 for the assessment years 1999-2000 and 2000-2001 respectively without following the observations made by the Appellate Deputy Commissioner, Guntur through his orders dated 2-7-2004, is illegal, arbitrary and without authority of law; ii) declare that the 1st respondent has no power or authority under section 14 (4) of the A.P.General Sales Tax Act to revise the original assessment orders passed by the 3rd respondent without having any fresh material dehors the record, on which the 1st respondent is relying for proposing the revision;

iii) restrain the respondents 1 and 2 from harassing the petitioner from the illegal actions of the respondent like detention of lorries, refusal of issuance of sufficient way bills, there is no tax arrears; and consequently declare that the petitioner's transaction are not exigible to tax and the petitioner is entitled for exemption.

Counsel for the Petitioner:MR.BHASKAR REDDY VEMIREDDY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

Rule Nisi. Learned Government Pleader for Commercial Taxes takes notice. The grievance of the petitioner is that once the matter was remanded and directions were given by the appellate authority, again the assessing authority has committed the mistakes of not following the directions of the appellate authority and issued notice, which is contrary to the directions of the appellate authority.

Learned Government Pleader for Commercial Taxes submits that respondents will have no objection if the impugned notice is set aside with liberty to the assessing authority to issue a fresh notice in terms of the order of the appellate authority.

In view of these submissions, writ petition is allowed. Impugned order is set aside and liberty is granted to the assessing authority to issue fresh notice. No order as to costs.

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(BILAL NAZKI, J)

7th September, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Assistant Commissioner, Commercial Tax (Intelligence)

Guntur Division, Guntur.
2 Mr.K.Anantham, Asst.Commissioner, Commercial Tax

(Intelligence),Guntur Division, Guntur.
3 The Commercial Tax officer, Lalapet, Guntur Dist.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

5 Two C.D copies